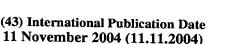
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(54) Title: DOW GLOBAL TECHNOLOGIES INC

(57) Abstract: Flexible polyurethane foams are prepared by reacting a polyisocyanate with a high equivalent weight polyol. At least a portion of the high equivalent weight polyol is a polyester containing hydroxymethyl groups. The polyester is prepared in a multi-step process from animal or vegetable fats, by recovering the constitutent fatty acids, hydroformylating carbon-carbon double bonds in the fatty acids and reducing to form hydroxymethyl groups, and then forming a polyester by reaction with an initiator compound.

